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Hearing Date: TBD
Obj. Deadline: April 23, 2008 at 4:00 p.m.

David W. Baddley
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312-456-5205

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X		
In re	:	Case No. 05-44481 (RDD)
	:	Chapter 11 Case
DELPHI CORPORATION, <u>et al.</u> ,	:	(Jointly Administered)
	:	
	:	
Debtors.	:	
-----X		

**JACOBSON MFG., LLC'S RESPONSE TO DEBTORS'
TWENTY-NINTH OMNIBUS OBJECTION PURSUANT TO
11 U.S.C. §502(b) AND FED.R.BANKR.P. 3007 TO (A) DISALLOW AND
EXPUNGE CLAIMS DUE TO CURE PAYMENTS AND (B) MODIFY
GENERAL UNSECURED CLAIMS BY AMOUNT OF CURE PAYMENTS**

Jacobson Mfg., LLC ("Jacobson") hereby responds to the *Debtors' Twenty-Ninth Omnibus Objection Pursuant to 11 U.S.C. §502(b) and Fed.R.Bankr.P. 3007 (A) Disallow and Expunge Claims Due to Cure Payments and (B) Modify General Unsecured Claims by Amount of Cure Payments*, dated March 27, 2008, as it applies to Jacobson (the "Claim Objection"), and in support, states as follows:

Background

1. On or about July 31, 2006, Jacobson filed a proof of claim against Delphi Corporation in Case No. 05-44481 in the unsecured amount of \$114,342.92, identified as Claim

No. 14240 (the “Proof of Claim”). The Proof of Claim arises from fasteners and related equipment pieces that were purchased by, and delivered to, the Debtors prior to the Petition Date.

2. Jacobson also made a reclamation demand against the goods delivered to the Debtors within the reclamation period in the amount of \$35,182.70 (the “Reclamation Claim”). On or about February 21, 2006, Jacobson and the Debtors agreed to a reconciled amount of the Reclamation Claim in the amount of \$22,226.09 (the “Reconciled Reclamation Claim”).

3. Following certain claim objections asserted by the Debtors, on February 14, 2008, this Court approved and entered that certain *Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 14240 (Jacobson Mfg LLC)* (Docket No. 12667, the “Stipulation”), which, among other things, grants Jacobson an allowed general unsecured non-priority claim against Delphi Automotive Systems LLC in the amount of \$95,486.27 (the “Agreed Allowed Claim”).

4. In the current Claim Objection, the Debtors now contend (i) that the amount asserted in the Proof of Claim has been modified pursuant to prior order, and as the result of cure payments the Debtors made on account of a contract assumption, should be reduced to \$81,536.34 as follows: (a) \$22,226.09 as a priority claim (based on the Reconciled Reclamation Claim) and (b) \$59,310.25 as a non-priority unsecured claim. The Debtors also contend that Jacobson’s claim is against Delphi Automotive Systems, LLC, rather than Delphi Corporation.

Jacobson’s Response To The Claim Objection

4. First, the Claim Objection does not seem to take into account the Stipulation, which granted Jacobson the Agreed Allowed Claim against Delphi Automotive Systems LLC in the amount of \$95,486.27. In any event, Jacobson agrees that its claim is against Delphi Automotive Systems, LLC in Case No. 05-44640. Therefore, Jacobson does not oppose the

portion of the Claim Objection that seeks to substitute the Debtor in the Proof of Claim from Delphi Corporation to Delphi Automotive Systems, LLC, provided that such claim against Delphi Automotive Systems, LLC shall be deemed timely filed and subject to no further objection based upon being against the improper debtor.

5. Moreover, at this time, Jacobson is not aware of having received any cure payment or other distribution on account of its Agreed Allowed Claim, and therefore, opposes the reduction of such claim as set forth in the Claim Objection and reserves all rights with respect thereto.

6. Any reply to this Response should be mailed to: (i) Allen G. Kadish, Greenberg Traurig, LLP, 200 Park Avenue, New York, New York 10166, and (ii) David W. Baddley, Greenberg Traurig, LLP, 77 West Wacker Drive, Suite 2500, Chicago, IL 60601.

WHEREFORE, Jacobson Mfg., LLC respectfully requests entry of an Order (A) denying the Debtors' Claim Objection as set forth herein, (B) granting Jacobson an allowed claim against Delphi Automotive Systems, LLC in the amount of \$95,486.27 as provided in the Stipulation, and (C) granting such other relief as may be appropriate under the circumstances.

Dated: April 22, 2008

Respectfully submitted,

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Response was served by Federal Express, overnight delivery, on April 22, 2008 upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, MI 48098 (Attn: General Counsel), and (ii) Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, IL 60606 (Attn: John Wm. Butler, Jr., John K. Lyons and Joseph N. Wharton). A copy of the forgoing Response was also delivered by Federal Express on April 23, 2008, to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court, for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004.

/s/ David W. Baddley